IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of : Attorney Docket No. 2006 0772A

Mitsuhiro OKUNE et al. : Confirmation No. 1821

Serial No. 10/581,256 : Group Art Unit 1792

Filed May 31, 2006 : Examiner Mahmoud Dahimene

PLASMA ETCHING METHOD : Mail Stop: AF

AMENDMENT AFTER FINAL

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Responsive to the final Office Action dated August 5, 2010, the Applicants herein request entry and consideration of the following amendments and remarks.